



Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

# 2011 FR-400M Motor Fuel Tax Monthly Return Booklet

Secure - Accurate - Convenient ...

DISTRICT OF COLUMBIA



ELECTRONIC TAXPAYER SERVICE CENTER

File Electronically Today!

[www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

FR-400M (REV. 03/11)

## **General Instructions for FR-400M, Motor Fuel**

### **Who must file a form FR-400M?**

Generally, each importer engaged in selling or other disposition or use of motor vehicle fuel in the District of Columbia (DC) must file a monthly Form FR-400M, Motor Fuel Tax Return. Persons who bring fuel for use such as in excavating equipment on a DC construction site must also file the FR-400M if that fuel is brought from outside DC and is not delivered by a DC licensed importer.

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### **Which other forms must you file?**

In addition to filing a monthly FR-400M, you may need to complete the other schedules in this booklet (2, 3, 4, 5, 6, 10, 11, 12, 13, 22 and 26). Make copies of these schedules as needed.

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### **Amended return**

If this is an amended return, please click on the box identified as 'fill in if amended return' on the FR-400M.

### **Final return**

If this is your final return and you will not be required to file in the future, due to the ending of your business operations, please click on the box identified as 'fill in if a final return' on the FR-400M and also complete the final report FR-400A on page 3.

### **Substitute forms**

You may file our DC tax return using a computer-prepared or computer-generated substitute form provided the form is approved by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not constitute that the substitute form has been approved for use.

### **Refund offset**

If you have other DC tax liabilities, OTR may apply all or part of any overpayment of motor fuel tax to offset them.

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### **When and where should you file your form FR-400M?**

File your return by completing the fill-in form available on the DC website and pay any tax due by the 25<sup>th</sup> of the month following the month being reported. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. You must also file a return even if you have no tax liability for the month being reported.

Send your return and payment to:

Office of Tax and Revenue

Audit Division

PO Box 556

Washington, DC 20044-0556

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### **Payment Options**

Pay the amount of tax due in full with the FR-400P, fill-in payment voucher.

You have two options:

- You can pay your tax liability after you have filed your return using our electronic Taxpayer Service Center (eTSC) website, which allows you to pay by credit card or ACH. Visit our website for more details.
- You can pay by check or money order made payable to the DC Treasurer. Write '2011 Motor Fuel Tax', tax year, and your Federal Employer Identification Number (FEIN) in the lower left corner of your check or money order. Your

FEIN is used for tax administration purposes only.

Attach your payment to the FR-400P and mail it with your payment voucher to:

Office of Tax and Revenue

PO Box 556

Washington, DC 20044-0556

Do not attach the payment to the FR-400M return, instead use the FR-400P or make the payment via the on-line options as described.

**Electronic payment required.** If your motor fuel tax liability exceeds \$10,000, you must pay electronically. Please review the Electronic Funds Transfer (EFT) Payment Guide available on our website for details.

**Dishonored payments.** Make sure your check will clear. You will be charged \$65 if your payment is not honored by your financial institution and returned to OTR.

**Credit Card.** You may pay the amount you owe on your 2011 tax return using Visa, MasterCard, Discover or American Express. You will be charged a fee equal to 2.5% of your tax payment. The fee is paid directly to the Official Payment Corporation (OPAY), the credit card service provider. Payment is effective the day you charge it.

### **International ACH Transaction (IAT)**

Electronic banking rules have changed effective 9/18/2009. If your overpayment is directed to an account outside of the United States and you answer yes to the question 'will your refund go to an account outside of the United States', you will receive a paper check.

If your payment will be drawn from or on a foreign account and you answer 'yes' to the IAT question, you must send a paper check, money order, or pay by credit card.

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### **Additional Information**

For form information, please call (202) 442-6584.

For additional information regarding eTSC, email [ETSCAccount@dc.gov](mailto:ETSCAccount@dc.gov) or call 202-442-6313.

Visit our website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for forms or instructions.

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### **Penalties and interest**

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee is 20% of the tax balance due after 90 days. Payment received by OTR on accounts subject to the fee are first

applied to the fee, then to penalty, interest and tax owed;

- A civil penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

### **Paid tax preparer penalty**

OTR charges a penalty when tax liability is understated. Penalties are assessed if a paid preparer prepares a return or refund claim:

- Based on a unrealistic position;
- Should have known the applicable law or regulation;
- Does not adequately disclose relevant facts for the position;
- Willfully attempts to understate the tax liability; or
- Fails to sign a return or refund claim.

Penalties range from \$50 to \$1,000 for each return or refund claimed.

### **Fraud Penalty**

If OTR finds that part of an underpayment is due to fraud, the agency will presume the entire underpayment is due to fraud. You have the burden of proof to show that it is not due to fraud. If any part of an underpayment of tax is due to fraud, OTR will add a 75 percent penalty to your tax liability.

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### **Getting Started**

Not all items will apply. Fill in only those that do apply. If an amount is zero make no entry, leave the line blank.

All entries on the return and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar.

*Examples:*

\$10,500.50 rounds to \$10,501

\$10,500.49 rounds to \$10,500

### **Taxpayer Identification Number (TIN)**

You must have a TIN, whether it is a FEIN or Preparer Tax Identification Number (PTIN). You should apply for the FEIN or PTIN before completing the return.

- If you apply for a FEIN, it must be a valid number issued by the Internal Revenue Service (IRS). To apply for a FEIN, get Form S-4, Application for Employer Identification Number (EIN), or get this form online at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on EIN under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).
- IRS rules have changed. If you are a paid preparer, you are required to have an IRS PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf.

### **Incomplete forms will delay processing**

Complete all items on the FR-400M as applicable, otherwise OTR will send the return back to you for completion and resubmission.

### **Help us identify your forms and attachments**

Write your FEIN, tax period, business name and address on any statements submitted with the return or filed separately. The FEIN is used for tax administration purposes only.

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### **Assembling your return**

Complete the on-line form and any applicable schedules, print and mail to the address provided.

Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form or schedule(s) being attached.

Do not cross out the tax year on the 2011 return. If you are not filing a 2011 FR-400M Motor Fuel return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Center at 1101 4<sup>th</sup> Street, SW, 2<sup>nd</sup> Floor, Washington, DC 20024. You may also visit our website, [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for prior year motor fuel tax returns.

## Signature

Sign and date your return. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification number and telephone number. If the return is not signed, it will be sent back to you.

Send in your original signed return. Do not send a photocopy and keep a copy for your records.

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## Line by Line Specific Instructions

### Inventories *Line 1 to Line 9*

**Line 1** Opening inventory – enter the amount of fuel on hand at the beginning of the month

**Line 2** Receipts of marketing locations in DC from sources outside DC (Schedule 2)

**Line 3** Receipts of marketing locations in DC from sources within DC (Schedule 3) – enter receipts from motor fuel delivered within the District

**Line 4** Direct delivery to other states (Schedule 4) – enter the amount of fuel delivered to other states

**Line 5** Direct delivery to customers in DC (Schedule 5) – enter the amount of fuel shipped to customers in DC.

**Line 6** Other Receipts (Schedule 6) – Any other receipts received for motor fuel that do not belong on lines 2 and 3.

**Line 7** Total – add lines 1 through 6.

**Line 8** Minus: closing inventory (including any in transit) – enter the amount of fuel remaining at the end of the month.

**Line 9** To be accounted for – subtract line 8 from line 7.

### Distribution *Line 10 to Line 20*

**Line 10** Sales and transfers out of DC (Schedule 10) – enter the amount of fuel sold and transferred out of DC.

**Line 11** Sales to licensed importers in DC (Schedule 11) – enter the amount of fuel sold to licensed vendors in DC.

**Line 12** Sales to government (Schedule 12):

- US government – amount of fuel sold to the US Government; and
- DC government – amount of fuel sold to the District Government
- Add US government and DC government sales and enter the result on Line 12.

**Line 13** Other non-taxable distributions (Schedule 13).

**Line 14** Gain or loss – if a gain, click on the box and deduct.

**Line 15** Total non-taxable distributions – add lines 10 through 14.

**Line 16** Net taxable sales – enter the difference between the non-taxable and taxable fuel sold.

**Line 17** Sales at self-operated retail service stations – enter the amount of fuel sold to independently-operated retail service stations.

**Line 18** Taxable use – enter the amount of fuel sold to taxable users.

**Line 19** Total taxable distribution – enter the total of lines 16, 17 and 18.

**Line 20** Enter the total of lines 15 and 19; this line must equal line 9.

### **Tax Computation Expressed as gallons and dollars**

**NOTE:** The tax rate may change. OTR will notify you prior to any rate change. You are responsible for using the correct tax rate when you complete and file this return.

**Line 21** Enter the total taxable distribution of all fuels – this line must equal line 19.

**Line 22** Total taxable sales and use of diesel fuel, fuel oil, or any motor fuel other than gasoline. Complete Schedule 22 (included in this booklet).

**Line 23** Minus tax paid on purchases – complete Schedules 2, 3, 4, and 5 (included), enter result here.

**Line 24** Minus previously taxed sales to:

(a) US Government;

(b) DC Government; and

(c) Diplomatic Corps Members.

Add lines 24(a), 24(b), and 24(c); enter the amount on Line 24.

**Line 25** Subtract lines 23 and 24 from Line 21.

**Line 26** Adjustment of previous month's report, complete Schedule 26 (included). Add or subtract this amount, as appropriate. If your entry is a minus, click on the minus box.

**Line 27** Tax Due – combine lines 25 and 26. If there is an amount due, enter

it here on Line 27. Calculate any penalty and interest due, enter it on line 29. Add lines 27 and 29 and enter the result on line 30.

**Line 28** Refund due – combine lines 25 and 26. If this results in an overpayment due to an adjustment entered on line 26, enter the amount on line 28 so that a refund can be issued. **Do not bracket the overpayment amount.**

### **Line 29**

- **Penalty** – If you did not file a return or pay by the due date of the return, the **penalty** is 5% of the amount shown on line 27 for every month, or fraction of a month that the payment is late. The total penalty may not exceed an additional amount equal to 25% of the tax due.
- **Interest** – If a tax payment is made after the due date of the return, you will be charged **interest** of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid. If you want to calculate the interest, enter it on this line. If not, any applicable penalty or interest will be assessed automatically.

**Line 30** Total amount due – add lines 27 through 29. Include the interest and penalty you calculated on line 29 or simply enter the amount from line 27 and allow us to calculate any penalty of interest that has accrued.



1 1 4 0 0 0 1 1 0 0 0 2

OFFICIAL USE ONLY  
Vendor ID # 0002

Federal Employer Identification Number (FEIN)  Tax Period Ending (MMYY)

Name of Importer

Mailing address line 1

Mailing address line 2

City  State  Zip Code + 4

Fill in  if amended return.

Fill in  if this is a final return.

Phone number of person to contact

Inventories (all Fuels: Diesel & Gasoline)	Gallons	Distribution (all Fuels: Diesel & Gasoline)	Gallons
1. Opening inventory (including in transit)	<input type="text"/>	10. Sales and transfers out of DC (Schedule 10)	<input type="text"/>
2. Receipts at marketing locations in DC from sources outside DC (Schedule 2)	<input type="text"/>	11. Sales to licensed importers in DC (Schedule 11)	<input type="text"/>
3. Receipts at marketing locations in DC from sources within DC (Schedule 3)	<input type="text"/>	12. Sales to: (Schedule 12)	
4. Direct delivery to other states (Schedule 4)	<input type="text"/>	(a) US Government <input type="text"/>	
5. Direct delivery to customers in DC (Schedule 5)	<input type="text"/>	(b) DC Government <input type="text"/>	
6. Other receipts (Schedule 6)	<input type="text"/>	<input type="text"/> + <input type="text"/> = <input type="text"/>	
7. Total (add Lines 1 - 6)	<input type="text"/>	13. Other non-taxable distributions (Schedule 13)	<input type="text"/>
8. Minus closing inventory (including in transit)	<input type="text"/>	14. Gain or loss. (If a gain, use minus sign to deduct) <input type="radio"/>	<input type="text"/>
9. To be accounted for (Line 7 minus Line 8)	<input type="text"/>	15. Total non-taxable distributions (add Lines 10 - 14)	<input type="text"/>
		16. Net Taxable Sales	<input type="text"/>
		17. Sales at self-operated retail service stations	<input type="text"/>
		18. Taxable Use	<input type="text"/>
		19. Total taxable distribution (add Lines 16, 17 and 18)	<input type="text"/>
		20. Total of Lines 15 and 19 (must equal Line 9)	<input type="text"/>

Tax Computation	Gallons	Dollars only
21. Total taxable distribution of all Fuels: Diesel & Gasoline (from Line 19) X the set rate per gallon	<input type="text"/>	\$ <input type="text"/> 00
22. Total Taxable Sales and Use of Diesel Fuel (Schedule 22) gallons only.	<input type="text"/>	
23. Minus tax paid on purchases (Schedules 2, 3, 4 and 5)	<input type="text"/>	\$ <input type="text"/> 00
24. Minus previously taxed sales to:		
(a) US Government <input type="text"/>		
(b) DC Government <input type="text"/>		
(c) Diplomatic Corps Members <input type="text"/>		
<input type="text"/> + <input type="text"/> + <input type="text"/> = <input type="text"/>		\$ <input type="text"/> 00
25. Subtract total of Lines 23 and 24 from Line 21.	<input type="text"/>	\$ <input type="text"/> 00
26. Adjustment of previous month's report (Schedule 26) Add or deduct. Use minus sign to deduct <input type="radio"/>	<input type="text"/>	\$ <input type="text"/> 00
27. <b>Tax Due</b> (Combine Lines 25 and 26. If a tax is due, enter the amount.)		\$ <input type="text"/> 00
28. <b>Refund Due</b> (Combine Lines 25 and 26. If there is an overpayment, enter the amount.) <b>Do not bracket the amount.</b>		\$ <input type="text"/> 00
29. Penalty \$ <input type="text"/> 00 and Interest \$ <input type="text"/> 00 due on the Line 27 amount		\$ <input type="text"/> 00
30. Total amount due (add Lines 27 and 29)		\$ <input type="text"/> 00

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Preparer's FEIN, SSN or PTIN

Preparer's Phone Number

Officer's signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Paid preparer's signature (If other than taxpayer) \_\_\_\_\_ Date \_\_\_\_\_

# FR-400P Payment Voucher

## Instructions for FR-400P Payment Voucher for Motor Fuel Tax Return – Please print clearly

Use the FR-400P Payment Voucher to make any payment due on your FR-400M return.

- Enter your federal employer identification number (FEIN). If you are filing a joint return, enter the FEIN shown first on your return, then enter the FEIN shown second on your return.
- Enter your name(s) and address exactly as shown on your return.
- Enter the amount you are paying by check or money order. Do not send cash.
- Make your check or money order payable to the DC Treasurer.
- Make sure your name and address appear on your payment.
- Write your FEIN, tax period and FR-400M on your payment.
- To avoid penalties and interest, pay in full by the 25th day of the month following the month being reported.
- Staple your payment to the FR-400P Payment Voucher.
- **Do not attach your payment or this FR-400P Payment Voucher to your return.**

Mail the FR-400P *with* your tax return to:

Office of Tax and Revenue

PO Box 556

Washington, DC 20044-0556

By using the FR-400P Payment Voucher, you are helping us process your return.

*Detach at perforation and mail the voucher, with payment attached.*



Government of  
the District of Columbia

2011 FR-400P Payment Voucher



1 1 4 0 0 0 2 1 0 0 0 2

Important: Print in CAPITAL letters in black ink.

STAPLE CHECK OR MONEY ORDER HERE

Federal Employer Identification Number (FEIN)	Tax Period Ending (MMYY)	OFFICIAL USE ONLY Vendor ID # 0002
<input type="text"/>	<input type="text"/>	
Name of Importer	<input type="text"/>	
Mailing address line 1	<input type="text"/>	
Mailing address line 2	<input type="text"/>	
City	State	Zip Code + 4
<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount of payment \$	<input type="text"/> 00	
<i>Whole dollars only. Do not enter cents.</i>		

FR-400P P1  
Payment Voucher

Revised 02/2011



**2011** FR-400A FINAL Motor Fuel Tax Report

Questions:

Fill In

Did you sell your business during the year?

Yes  No

Did you close your business during the year?

Yes  No

Did you stop doing business in the District?

Yes  No

If you answered "yes" to any of the above questions, please complete this form and send it to:

Office of Tax and Revenue  
Audit Division  
PO Box 556  
Washington DC 20044-0556

Federal Employer ID Number

-

Business Name

Business Address

City

State

ZIP Code + 4

**If the business was sold, please complete the following:**

Purchaser's name

Address

City

State

ZIP Code + 4

Date sold (MMDDYYYY)

**If the business has been closed or operations ended in DC, please complete the following:**

(MMDDYYYY)

Date closed or operations ended:

Reason:

**Person to contact for additional information**

Name

Title

Phone number:











